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| **6th Conference on Current Research in Taxation**Bonn, Germany, July 4th - July 5th 2016Co-organized by |

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| **European Institute for Advanced Studies in Management** | **Münster School of Business and Economics Institute of Accounting and Taxation** |

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| Monday, July 4th 2016Congress Venue: University Club Bonn, Konviktstraße 9, 53113 Bonn, Germany, Phone: +49-228-72960 |
| 09:00 am - 09.05 am | Welcome AdressChristoph Watrin, University of Münster |
| 09:05 am - 10:35 am | Keynote Speech:**Is the Scholes-Wolfson Framework still relevant?**Terry Shevlin, The University of California-Irvine |
| 10.35 am - 11.00 am | Coffee Break |
| 11.00 am - 1.00 pm | Session 1 (Room: Wolfgang-Paul-Saal)**Tax Avoidance, Managers, Ownership**Chair: Petya Platikanova**What does an executive stock disposition tell us? A comparison of stock sales, charitable donations, and family gifts**Presenter: Ryan G. HustonAuthors: Jennifer L. Brown, Arizona State University Ryan G. Huston, Arizona State University Brian S. Wenzel, Arizona State UniversityDiscussant: Jaron Wilde**Quasi-indexer ownership and corporate tax-planning**Presenter: Terry ShevlinAuthors: Shuping Chen, University of Texas at Austin Ying Huang, University of Texas at Austin Ningzhong Li, University of Texas at Dallas Terry Shevlin, University of California, IrvingDiscussant: Ken Klassen**Does Tax Management play a role in sustaining a competitive advantage?**Presenter: Robert F. GaryAuthors: Robert F. Gary, University of New Mexico Sanjay Gupta, Michigan State University William D. Terando, Butler University Indianapolis Chuck Williams, Butler University IndianapolisDiscussant: Pete Frischmann |

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| 1.00 pm - 2.00 pm | Lunch Break |
| 2.00 pm - 4.00 pm | Session 2a (Room: Wolfgang-Paul-Saal)**Tax Accounting and Tax Audits**Chair: Pete Frischmann**Using Textual Analysis to Categorize Ambiguous Accrual Reversals: Identifying Under-Accrued Tax Settlements** Presenter: Kenneth J. KlassenAuthors: Kenneth J. Klassen, University of Waterloo Andrew M. Bauer, University of Illinois at Urbana ChampaignDiscussant: Jennifer Brown**Mental Accounting in Tax Evasion Decisions - An Experiment on Underreporting and Overdeducting**Presenter: Martin FochmannAuthors: Martin Fochmann, University of Cologne Nadja Wolf, University of HannoverDiscussant: Harald Amberger**Tax-motivated Conservatism - Evidence from the German Corporate Tax Reform 2008**Presenter: Christian LaschewskiAuthors: Christian Laschewski, University of Muenchen Katrin Laschewski, University of MuenchenDiscussant: Anna Alexander Vincenzo |
| 2.00 pm - 4.00 pm | Session 2b (Room: Curtius-Saal)**Transfer Pricing and VAT**Chair: Martin Thomsen**Exploring the Characteristics of Transfer Pricing Systems Across Countries**Presenter: Alex A. T. RathkeAuthors: Alex A. T. Rathke, University of São Paulo Amaury José Rezende, University of São PauloDiscussant: Wojciech Stiller**Do the existence and form of arbitration impact transfer pricing decisions?**Presenter: Luisa ProlingheuerAuthors: Luisa Prolingheuer, University of Goettingen Gerri Kimpel, University of Goettingen Andreas Oestreicher, University of GoettingenDiscussant: Nadine Kalbitz**Price and Competition Effect of VAT: Evidence from the Bullion Coins Market in Germany**Presenter: Wojciech StillerAuthors: Wojciech Stiller, University of BerlinDiscussant: Dave Govvaerts |

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| 4.00 pm - 4.30 pm | Coffee Break |
| 4.30 pm - 6.30 pm | Session 3a (Room: Wolfgang-Paul-Saal)**Taxes and Firm Structure**Chair: Adrian Kubata**When shareholders are also creditors: Tax Avoidance in the presence of dual holders**Presenter: Petya PlatikanovaAuthors: Petya Platikanova, ESADE Business School, Barcelona Kazbi Sooawallla, University of OxfordDiscussant: Shane Heitzmann**Does International Taxation Affect the Organizational Form Choice of Multinationals?**Presenter: Harald AmbergerAuthors: Harald Amberger, Vienna University Saskia Kohlhase, Vienna UniversityDiscussant: Alex Rathke**The impact of thin capitalization rules on subsidiary capital structure: Evidence from Belgium**Presenter: Dave GoyvaertsAuthors: Dave Goyvaerts, Ghent UniversityDiscussant: Christian Laschewski |
| 4.30 pm - 6.30 pm | Session 3b (Room: Curtius Saal)**LuxLeaks and Multinationals**Chair: Jaron Wilde**Capital Market Reaction to Tax Avoidance: Evidence from LuxLeaks**Presenter: Birgit HueseckenAuthors: Birgit Huesecken, University of Cologne Michael Overesch, University of Cologne Alexander Tassius, University of CologneDiscussant: Maximilian Todtenhaupt**Assessing the Benefits and Costs of Tax Haven Rulings – Evidence from the Luxembourg Leaks**Presenter: Patrick WittensteinAuthors: Patrick Wittenstein, University of Hamburg Inga Hardeck, University of FrankfurtDiscussant: Ruth Heilmeier**Conforming tax planning in multinational and domestic entity subsidiaries**Presenter: Nadine KalbitzAuthors: Nadine Kalbitz, Otto-von-Guericke University Magdeburg Sebastian Eichfelder, Otto-von-Guericke University MagdeburgDiscussant: Luisa Prolingheuer |

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| Tuesday, July 5th 2016Congress Venue: University Club Bonn, Konviktstraße 9, 53113 Bonn, Germany, Phone: +49-228-72960 |
| 9.00 am - 10.30 am  | Keynote Speech:**Taxes and Cross-Border M&A**Alex Edwards, University of Toronto |
| 10.30 am -11.00 am | Coffee Break |
| 11.00 am - 1.00 pm | Session 4 (Room: Wolfgang-Paul-Saal)**Tax Policy**Chair: Shane Heitzman**Tax Policy Uncertainty and Firm Risk**Presenter: Jennifer BrownAuthors: Laura Wellmann, Kellogg School of Management Jennifer Brown, Arizona State University Lin K.C., Oregon State University Jared A. Moore, Oregon State UniversityDiscussant: Michael Overesch**Corporate Taxes and Lobbying: Getting a Seat at the Table**Presenter: Peter J. FrischmannAuthors: Peter J. Frischmann, Oregon State University John A. Barrick, Brigham Young UniversityDiscussant: Sebastain Eichfelder**Regulatory Arbitrage, Taxes, and Firm Risk: The Case of Shado Insurance** Presenter: Jaron WildeAuthors: Ryan J. Wilson, University of Oregon Bradford F. Hepfer, University of Iowa Jaron H. Wilde, Texas A&M UniversityDiscussant: Robert Gary |
| 1.00 pm - 2.00 pm | Lunch Break |
| 2.00 pm- 4.00 pm | Session 5 (Room: Wolfgang-Paul-Saal)**Income Shifting**Chair: Kenneth Klassen**Corporate Tax Reforms and Tax-motivated Profit Shifting: Evidence from the EU**Presenter: Anna Alexander VincenzoAuthors: Anna Alexander Vincenzo, WHU–Otto Beisheim School of Management Antonio De Vito, WHU–Otto Beisheim School of Management Martin Jabob, WHU–Otto Beisheim School of ManagementDiscussant: Patrick Wittenstein**Corporate Taxes and the Location of U.S. Trademarks** Presenter: Michael OvereschAuthors: Michael Overersch, University of Cologne Jost Heckemeyer, University of Hannover Pia Olligs, University of CologneDiscussant: Ryan G. Huston**Don´t be evil - Google´s restructuring - an exemplar of Google´s aggressive federal and state tax avoidance behavior?**Presenter: Ruth HeilmeierAuthors: Ruth Heilmeier, University of CologneDiscussant: Petya Platikanova |

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| 4.00 pm - 4.30 pm | Coffee Break |
| 4.30 pm - 5.50 pm | Session 6 (Room: Wolfgang-Paul-Saal)**Capital Gains Taxes**Chair: Jennifer Brown**Capitalization of capital gains taxes: Attention, deadlines and media coverage**Presenter: Sebastian EichfelderAuthors: Sebastian Eichfelder, University of Otto-von-Guericke Universität Magdeburg Mona Lau, University of BerlinDiscussant: Birgit Huesecken**Taxing Away M&A: The Effect of Corporate Capital Gains Taxes on Acquisition Activity**Presenter: Maximilian TodtenhauptAuthors: Maximilian Todtenhaupt, University of Mannheim Lars P. Feld, University of Freiburg Martin Ruf, University of Tuebingen Ulrich Schreiber, University of Mannheim Johannes Vogel, University of MannheimDiscussant: Martin Fochmann |
| 5.50 pm - 6.00 pm | Farewell Address: Christoph Watrin |

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| **Time Allocation:**Presentation: 20 minutesDiscussant: 10 minutes Joint Discussion: 10 minutes  |
| **Congress Venue:** University Club BonnKonviktstraße 953113 Bonn, GermanyPhone: +49-228-72960**Hotels:**AMERON Hotel KönigshofAdenauerallee 953111 BonnTel.: +49 228 2601 0Email: info@hotel-koenigshof-bonn.deHotel MercedesMaarflach 17a53113 BonnTel.: +49 (0) 228 91800490Email: info@hotel-mercedes-bonn.de  |